

NASDAQ

THE NASDAQ STOCK MARKET
 LISTING QUALIFICATIONS DEPARTMENT
 2600 BLACKWELL ROAD
 ROCKVILLE, MD 20850



08045174

Gary Sundick
 Vice President
 Listing Qualifications

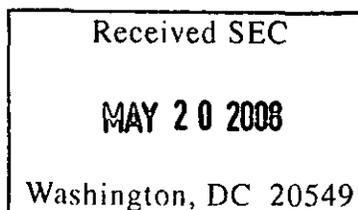
CERTNAS

1-34073

By Facsimile and First Class Mail

May 20, 2008

Ms. Cecile Peters
 Chief, IT Services
 Division of Corporation Finance
 U.S. Securities and Exchange Commission
 100 F Street, N.E.
 Washington, D.C. 20549



Dear Ms. Peters:

This is to certify that on May 20, 2008, The Nasdaq Stock Market (the "Exchange") received from Huntington Bancshares Incorporated (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b)/A for the registration of the following security:

8.5% Series A Non-Cumulative Perpetual Convertible Preferred Stock

We further certify that the security described above has been approved by the Exchange for listing and registration.

We understand that the Registrant is seeking immediate acceleration of the effective date of registration, and we hereby join in such request.

Sincerely,

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THOMSON REUTERS

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